


| | | |
|---|---|--|
|  सत्यमेव जयते | राजस्थान राजपत्र विशेषांक | RAJASTHAN GAZETTE Extraordinary |
| | साधिकार प्रकाशित | Published by Authority |
| | अग्रहायण 30, गुरुवार, शके 1945-दिसम्बर 21, 2023 Agrahayana 30 Thursday, Saka 1945- December 21, 2023 | |

भाग 4 (ग)

उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा
अधिसूचनाएं।

FINANCE DEPARTMENT

(TAX DIVISION)

NOTIFICATION

Jaipur, December 20, 2023

S.O.520 .-In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Rajasthan Goods and Services Tax Act, 2017 (Act no. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in this department's notification no. F.12(56)FD/Tax/2017-Pt.-I-40 dated 29th June, 2017, dated the 28th June, 2017, namely: -

In the said notification,

(i) in Schedule IV-

(a) after S. No. 227 and the entries related thereto, the following S. No. and entries shall be inserted, namely:-

| (1) | (2) | (3) |
|-------|-------------|--|
| "227A | Any Chapter | Specified actionable claim; <i>Explanation:</i> "specified actionable claim" as defined in section 2(102A) of the RGST Act, 2017 means the actionable claim involved in or by way of— (i) betting; (ii) casinos; (iii) gambling; (iv) horse racing; (v) lottery; or (vi) online money gaming;"; |

(b) S. No. 228 and 229 and the entries relating thereto shall be omitted.

(ii) in the *Explanation*, after clause (iv), the following clause shall be inserted, namely:

"(v) The words and expressions used and not defined in this notification, but defined in the Rajasthan Goods and Service Tax Act, 2017 (Act no. 9 of 2017), shall have the same meanings as assigned to them in the Act."

2. This notification shall come into force on the 1st day of October, 2023.

[F.12 (11) FD/Tax/2023- 67]

By Order of the Governor,

Namrata Vrishni,

Joint Secretary to the Government.

Government Central Press, Jaipur.